ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

SCRA No. 453 of 2024
SCRA No. 454 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of main case.
2. For hearing of CMA No. 1880 of 2024.

05-11-2026

Mr. Pervaiz Ahmed Memon, advocate for the applicant.

Mr. Najeebullah Shar, advocate files Vakalatnama on behalf of the respondent, which is taken on record.

It is pointed out that the impugned judgment is without due discussion and deliberation of the lis there before and has been rendered in perfunctory manner. Learned counsel for the respondent states that the issue of limitation has not been addressed in the impugned judgment at all that was crucial to determination. It is further pointed out that the impugned judgment has also been rendered by a learned Single Member Bench in prima facie violation of the statutory pecuniary jurisdiction. Therefore, it is jointly sought that the impugned judgment be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law by a learned Division Bench thereof. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969. Office is instructed to place a copy hereof to the connected file.

Judge

Judge

SADAM